

WEST FELICIANA PARISH  
911 COMMUNICATIONS  
DISTRICT  
ST. FRANCISVILLE,  
LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION

DECEMBER 31, 2012

*Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate at the office of the parish clerk of court.*

Release Date AUG 28 2013

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2012**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2012**

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## **COMPONENT UNIT FINANCIAL STATEMENTS**

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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners of the  
West Feliciana Parish 911 Communications District  
P. O. Box 3417  
St. Francisville, Louisiana 70775

*Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish 911 Communications District, a component unit of the West Feliciana Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish 911 Communications District's financial statements as listed in the table of contents.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the component unit financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Opinions*

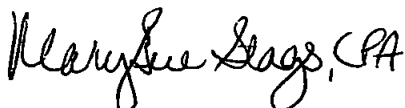
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish 911 Communications District, a component unit of the West Feliciana Parish Police Jury, as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Other Matters - Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule be presented to supplement the component unit financial statements. Such information, although not a part of the component unit financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the component unit financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the component unit financial statements and other knowledge we obtained during our audit of the component unit financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2013, on our consideration of the West Feliciana Parish 911 Communications District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the West Feliciana Parish 911 Communications District's internal control over financial reporting and compliance.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
June 28, 2013

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 1 OF 2)**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2012**

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Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the District based on currently known facts, decisions and/or conditions.

## **OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION**

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

**Government-wide Financial Statements.** *The government-wide financial statements present financial information for all activities of the District from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the District's overall financial status. They include a statement of net assets and statement of activities.*

**Statement of Net Position** This statement presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or not.

**Statement of Activities** This statement presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the District's financial reliance on general revenues.

The government-wide financial statements can be found on pages 9-10 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one category of funds: governmental funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the District's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund



**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2012**

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balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the District include a general fund that is used to account for all accounts not required to be accounted for separately.

The fund financial statements can be found on pages 12-15 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements

The index of the notes is found on page 17 with the actual notes beginning immediately afterwards

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary comparisons on pages 27. These schedules indicate the District's compliance with its adopted and final revised budgets.

## **FINANCIAL ANALYSIS OF THE DISTRICT**

Net assets are an indicator of the District's financial position from year to year. A summary of net position follows.

### **SUMMARY OF NET POSITION Governmental Activities**

	<u>2012</u>	<u>2011</u>
<b>Assets</b>		
Current and other assets	\$ 925,901.81	\$ 990,164.42
Capital assets, net	<u>1,332,438.04</u>	<u>1,553,247 55</u>
 Total Assets	 2,258,339.85	 2,543,411 97
 <b>Liabilities</b>		
Current liabilities	<u>44,644.34</u>	<u>106,731.71</u>
 <b>Net Position</b>		
Net investment in capital assets	1,332,438.04	1,505,247 55
Unrestricted	<u>881,257.47</u>	<u>931,432 71</u>
 Net Position	 <u><u>2,213,695.51</u></u>	 <u><u>2,436,680.26</u></u>

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2012**

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A summary of changes in net position for the current year is included below.

**SUMMARY OF CHANGES IN NET POSITION  
Governmental Activities**

	<u>2012</u>	<u>2011</u>
<b>Revenues</b>		
Charges for services	\$ 156,896.24	\$ 158,213.85
General revenues:		
Taxes	543,285.31	494,834.40
Interest earned	1,800.44	3,132.39
Other revenues	<u>1,651.00</u>	<u>12 18</u>
 Total Revenues	 546,736.75	 656,192.82
 <b>Expenses</b>		
Public safety	<u>926,617.75</u>	<u>880,347.04</u>
 Change in net position	 (222,984.76)	 (224,154.22)
 Net position, beginning, as restated	 <u>2,436,680.27</u>	 <u>2,660,834.49</u>
 Net position, ending	 <u>2,213,695.51</u>	 <u>2,436,680.27</u>

**BUDGETARY HIGHLIGHTS**

The District received \$13,687 more in revenues than it anticipated for the year ended December 31, 2012. Expenditures were less than budgeted amounts by \$5,359 providing for an overall positive variance of \$19,046. As a result, the District acted within its budgeted authority providing compliance with the Louisiana Government Budget Act

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets.** The District's investment in capital assets, net of accumulated depreciation and related debt at December 31, 2012 and 2011, was \$1,332,438 and \$1,505,248, respectively. The two most significant capital assets include buildings and communication equipment.

There was no capital outlay during 2012

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2012**

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Capital assets at year-end are summarized as follows:

<b>CAPITAL ASSETS</b>		
<b>Net of Accumulated Depreciation</b>		
<b>Governmental Activities</b>		
<b>Depreciable Assets</b>		
Buildings	\$ 832,919.47	\$ 875,104.96
Radio tower	108,938.12	118,436.46
Equipment	374,148.73	538,531.41
Office furniture/equipment	<u>16,431.72</u>	<u>21,174.72</u>
Net Depreciable Assets	<u>1,332,438.04</u>	<u>1,553,247.55</u>

*Long-Term Debt.* The District currently has no long-term debt.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations and demonstrate the District's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the West Feliciana Parish 911 Communications District, P. O. Box 3417, St. Francisville, Louisiana 70775.

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## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

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	Governmental Activities
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 336,524 96
Receivables, net	
Accounts	10,500 00
Taxes	172,040 07
Investments	406,836 78
Capital assets, net	<u>1,332,438 04</u>
<b>Total Assets</b>	<b>2,258,339 85</b>
 <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	 <b>-</b>
 <b><u>LIABILITIES</u></b>	
Accounts payable	44,644 34
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	 <u>-</u>
 <b><u>NET POSITION</u></b>	
Net investment in capital assets	1,332,438 04
Unrestricted	<u>881,257 47</u>
<b>Total Net Position</b>	<b><u>2,213,695 51</u></b>

See Accompanying Notes and Independent Auditors' Report

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2012**

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<u>Functional/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Governmental Activities</b>					<b>Governmental Activities</b>
Public safety	\$ 926,617 75	\$ 156,896 24	\$ -	\$ -	\$ (769,721 51)
Total Governmental Activities	926,617 75	156,896 24	-	-	(769,721 51)
<b>General Revenues</b>					
					543,285 31
					1,800 44
					1,651 00
					<u>546,736 75</u>
					(222,984 76)
					<u>2,436,680 27</u>
					<u>2,213,695 51</u>

See Accompanying Notes and Independent Auditors' Report

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## **FUND FINANCIAL STATEMENTS**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

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**ASSETS**

Cash and cash equivalents	\$ 336,524 96
Receivables, net	
Accounts	10,500 00
Taxes	172,040 07
Investments	<u>406,836 78</u>
 Total Assets	 <u><u>925,901 81</u></u>

**LIABILITIES AND FUND BALANCES**

Liabilities	
Accounts payable	44,644 34
 Fund Balances	
Committed for building repairs	50,000 00
Committed for equipment replacement	20,000 00
Unassigned	<u>811,257 47</u>
 Total Fund Balances	 <u><u>881,257 47</u></u>
 Total Liabilities and Fund Balances	 <u><u>925,901 81</u></u>

See Accompanying Notes and Independent Auditors' Report



**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

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Total Fund Balances - Total Governmental Funds	\$ 881,257 47
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Amounts reported for governmental activities in the  
Statement of Net Position are different because

Capital assets used in governmental activities are not current  
financial resources and, therefore, are not reported in the  
Governmental Funds Balance Sheet This is the capital  
assets, net of accumulated depreciation, reported on the  
Statement of Net Position

<u>1,332,438 04</u>
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Total Net Position - Governmental Activities
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<u><u>2,213,695 51</u></u>
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See Accompanying Notes and Independent Auditors' Report

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2012**

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**REVENUES**

Taxes - ad valorem	\$ 543,285 31
Charges for services	
E911 fees	121,621 43
Rental income	35,274 81
Interest earned	1,800 44
Other revenues	<u>1,651 00</u>
 Total Revenues	 703,632 99

**EXPENDITURES**

Public Safety	
Contracted services	398,434 47
Insurance	24,116 00
Maintenance/system expenses	244,156 43
Office and supplies	<u>39,101 33</u>
 Total Expenditures	 <u>705,808 23</u>
 Net Change in Fund Balances	 (2,175 24)
 Fund Balances, beginning	 <u>883,432 71</u>
 Fund Balances, ending	 <u><u>881,257 47</u></u>

See Accompanying Notes and Independent Auditors' Report

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUNDS BALANCES  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2012**

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Net Change in Fund Balances - Total Governmental Funds \$ (2,175 24)

Amounts reported for governmental activities in the  
Statement of Activities are different because

Governmental funds report capital outlays as expenditures  
However, in the Statement of Activities, the cost of those  
assets is allocated over their estimated useful lives as  
depreciation expense This is the amount by which  
capital outlay differed from depreciation charged in the  
current period

(220,809 52)

Change in Net Position - Governmental Activities

(222,984 76)

See Accompanying Notes and Independent Auditors' Report

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## **NOTES TO FINANCIAL STATEMENTS**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
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DECEMBER 31, 2012**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

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**INTRODUCTION**

The West Feliciana Parish 911 Communications District (hereinafter referred to as the District), located in St. Francisville, Louisiana, was created by the West Feliciana Parish Police Jury as allowed under Louisiana Revised Statute 33.9101. It is governed by a board of commissioners that is appointed by the West Feliciana Parish Police Jury. The commissioners serve four-year terms and are not paid for their services.

The District was created to provide the citizens of West Feliciana Parish with enhanced aid in the event of an emergency through use of a single, primary three-digit emergency number.

Revenue sources of the District include ad valorem taxes and E911 (Enhanced Universal Emergency Number Service) fees.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation:** The accounting and reporting practice of the District conforms to governmental accounting principles generally accepted in the United States of America. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

**Financial Reporting Entity:** Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the West Feliciana Parish Police Jury is the financial reporting entity for West Feliciana Parish. The District is considered a component unit of the West Feliciana Parish Police Jury because it appoints a voting majority of the District's governing body. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise its financial reporting entity.

**Government-wide Accounting:** In accordance with Governmental Accounting Standards Board's Statement No. 34, the District has presented a statement of net position and statement of activities for the District as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds

Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity*

Inter-fund receivables and payable are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

*Capitalizing Assets*

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets.

*Program Revenues*

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the District. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

*Indirect Expenses*

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the District has chosen not to do so.

*Operating/Non-Operating Revenues*

Proprietary funds separately report operating and non-operating revenues.

*Restricted Net Position*

Restricted net position are those for which a constraint has been imposed either externally or by law. The District recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net position are used.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012**

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**Fund Accounting:** The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the District are classified under one category: governmental. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Funds:** Governmental funds account for all or most of the District's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the District include:

- 1 General Fund – the primary operating fund that accounts for all activities not required to be reported in another fund.

**Basis of Accounting/Measurement Focus:** In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification, and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of governmental and business-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.



**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012**

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**Budgets:** The District adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. It is published and made available for public inspection prior to the start of the year. Appropriations lapse at year-end. There were amendments made to the budget during the year ended December 31, 2012.

**Cash and Cash Equivalents:** Cash includes amounts in demand deposits, interest-bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

**Investments:** Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings.

**Inventory:** Inventory of the District includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

**Receivables:** Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. Revenues become susceptible to accrual when they become both measurable and available.

**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Capital Assets:** The District's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$1,000 or more for capitalizing assets. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: buildings 15 – 40 years, equipment 7 – 10 years; office furniture/equipment – 5-7 years; vehicles 7 – 10 years

**Compensated Absences:** The District does not have employees.

**Long-Term Obligations:** In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net position. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012**

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**Net Position/Fund Balances:** In the statements of net position, the difference between a government's assets, deferred outflows, liabilities and deferred inflows is recorded as net position. The three components of net position are as follows:

*Net Investment in Capital Assets*

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets

*Restricted*

The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

*Unrestricted*

The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

*Non-spendable*

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

*Restricted*

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

*Committed*

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

*Assigned*

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

*Unassigned*

This category represents that portion of equity that are available for any purpose.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

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**NOTE 2 – CASH AND CASH EQUIVALENTS**

Deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

With the adoption of GASB Statement No. 40, only deposits are considered exposed to custodial credit risk are required to be disclosed. The District has no deposits exposed to custodial credit risk.

The cash and cash equivalents on hand (book balances) of governmental activities are as follows:

Demand deposits	\$ 63,209.55
LAMP, Inc.	<u>273,315.41</u>
 Total	 <u>336,524.96</u>

The District has investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, that is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U S Government or one of its assigns, include only those with maturities of ninety days or less. This design allows participants immediate access to their funds. For this reason, the account balances at year-end are recorded in the accompanying financial statements as cash and cash equivalents.

**NOTE 3 – INVESTMENTS**

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured and unregistered, not registered in the name of the entity or are held either by the counterparty or the counter-party's trust department or agent but not in the entity's name. All investments of the District are certificates of deposit with maturities extending beyond 90 days. They are not subject to custodial credit risk.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

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Balances at December 31, 2012, are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Carrying Amount</u>
Certificates of deposit	\$ 406,836.78	\$ 406,836.78	\$ 406,836.78

**NOTE 4 - RECEIVABLES**

The net receivables at December 31, 2012, are as follows:

**Class of Receivables**

Accounts - charges for services	\$ 10,500.00
Taxes	<u>172,040.07</u>
Total	<u>182,540.07</u>

No allowance has been recorded as all receivables due at year-end are expected to be collected. The District utilizes the direct write-off method for any receivables considered as bad debts.

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Buildings/towers	\$ 1,712,356.30	\$ .00	\$ .00	\$ 1,712,356.30
Less: accumulated depreciation	<u>718,814.87</u>	<u>51,683.84</u>	<u>.00</u>	<u>770,498.71</u>
Net Buildings/towers	993,541.42	(51,683.84)	.00	941,857.59
Equipment	1,199,253.96	.00	.00	1,199,253.96
Less: accumulated depreciation	<u>660,722.55</u>	<u>164,382.68</u>	<u>.00</u>	<u>825,105.23</u>
Net Equipment	538,531.41	(164,382.68)	.00	374,148.73
Office furniture/equipment	91,979.70	.00	.00	91,979.70
Less: accumulated depreciation	<u>70,804.98</u>	<u>4,743.00</u>	<u>.00</u>	<u>75,547.98</u>
Net Office Furniture/Equipment	21,174.72	(4,743.00)	.00	16,431.72
Capital Assets, being depreciated, net	<u>1,553,247.56</u>	<u>(220,809.52)</u>	<u>.00</u>	<u>1,332,438.04</u>

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

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**NOTE 6 – ACCOUNTS AND OTHER PAYABLES**

The payables are as follows at December 31, 2012:

**Class of Payable**

Accounts - trade	\$ <u>44,644.34</u>
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**NOTE 7 – LEVIED TAXES**

The District levies taxes at a rate of 2 mills on all property subject to taxation within the District's boundaries. The purpose of this tax is to acquire, construct, improve, maintain and/or operate an enhanced 911 telephone system. This five-year tax expires on December 31, 2013. Taxes realized during 2012 and 2011, totaled 543,285.31 and \$494,834.40, respectively.

**NOTE 8 – E911 SERVICES**

As provided by Louisiana R.S. 33:9106, the District levies an emergency telephone service charge in an amount not to exceed 5% of the tariff rate as approved by the Public Service District. This E911 (Enhanced Universal Emergency Number Service) is charged and collected by the telephone service provider and then remitted to the District on a monthly basis. These fees provided, respectively, \$121,621.43 and \$123,083.76 in revenues for the District at December 31, 2012 and 2011.

**NOTE 9 – LEASES**

*Operating Leases* The District has no operating leases.

*Capital Leases* The District has no capital leases

**NOTE 10 – RELATED PARTY TRANSACTIONS**

There are no related party transactions that require disclosure in the accompanying basic financial statements.

**NOTE 11 – LITIGATION AND CLAIMS**

There is no litigation that would require disclosure in the accompanying basic financial statements.

**NOTE 12 – SUBSEQUENT EVENTS**

There were no events between the close of the year through issuance of this report that would materially impact the accompanying financial statements.

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 2 OF 2)**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
Taxes - ad valorem	\$ 520,130.00	\$ 519,355.00	\$ 543,285.31	\$ 23,930.31
Charges for services:				
E911 fees	127,385.00	132,668.00	121,621.43	(11,046.57)
Rental income	35,174.00	35,275.00	35,274.81	(0.19)
Interest earned	2,800.00	2,490.00	1,800.44	(689.56)
Other revenues	120.00	158.00	1,651.00	1,493.00
Total Revenues	685,609.00	689,946.00	703,632.99	13,686.99
<b><u>EXPENDITURES</u></b>				
Public safety:				
Contracted services	379,746.00	399,952.00	398,434.47	1,517.53
Insurance	22,811.00	23,028.00	24,116.00	(1,088.00)
Maintenance/system expenses	232,984.00	244,043.00	244,156.43	(113.43)
Office and supplies	41,203.00	40,466.00	39,101.33	1,364.67
Capital outlay	15,000.00	3,678.00	-	3,678.00
Total Expenditures	691,744.00	711,167.00	705,808.23	5,358.77
Net Change in Fund Balances	(6,135.00)	(21,221.00)	(2,175.24)	19,045.76
Fund Balances, beginning	883,432.71	883,432.71	883,432.71	-
Fund Balances, ending	877,297.71	862,211.71	881,257.47	19,045.76

See Independent Auditors' Report

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## **SUPPLEMENTARY INFORMATION**

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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND OTHER  
MATTERS AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners of the  
West Feliciana Parish 911 Communications District  
P. O. Box 3417  
St. Francisville, Louisiana 70775

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and remaining fund information of the West Feliciana Parish 911 Communications District, a component unit of the West Feliciana Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish 911 Communications District's financial statements, and have issued our report thereon dated June 28, 2013.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the West Feliciana Parish 911 Communications District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*

*Internal Control over Financial Reporting*

In planning and performing our audit, we considered the West Feliciana Parish 911 Communications District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the

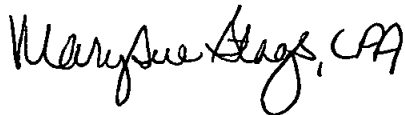
effectiveness of the West Feliciana Parish 911 Communications District's internal control. Accordingly, we do not express an opinion on the effectiveness of the West Feliciana Parish 911 Communication District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

*Purpose of this Report*

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
June 28, 2013

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT  
ST. FRANCISVILLE, LOUISIANA  
SCHEUDLE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2012**

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We have audited the financial statements of the West Feliciana Parish 911 Communications District as of and for the year ended December 31, 2012, and have issued our report thereon dated June 28, 2013. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2012, resulted in an unqualified opinion

**Section I      Summary of Auditor's Reports**

**A.    Report on Compliance and Internal Control Material to the Financial Statements**

Internal Control	Deficiencies	<input type="checkbox"/> No
	Material Weakness	<input type="checkbox"/> No

Compliance	Compliance Material to F/S	<input type="checkbox"/> No
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**B.    Federal Awards**

N/A

**C.    Identification of Major Programs**

N/A

**Section II      Financial Statement Findings**

None

**Section III     Federal Award Findings and Questioned Costs**

None